GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2840
ANSWERED ON:02.12.2016
Four slab structure in GST
George Shri (Adv.) Joice;Rajesh Shri M. B.;Reddy Shri Ch. Malla;Reddy Shri Ponguleti Srinivasa

Will the Minister of FINANCE be pleased to state:

(a) whether the Government proposed Goods and Services Tax (GST) rate with four slab structure, if so, the details thereof;

(b) whether the Government has assessed implications of having different GST rates for various items, item-wise; and

(c) if so, the details thereof and the outcome thereon?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a): Sir, as per Article 279A of the Constitution [as amended by the Constitution (One Hundred and First Amendment) Act, 2016] the Goods and Services Tax Council shall make recommendations to the Union and the States, inter alia, on the rates including floor rates with bands of goods and services tax. Accordingly, the GST Council in its 4th Meeting deliberated on a four-slab GST tax rate structure.

(b) & (c): A Committee of officers from the Centre and State Governments has been constituted to discuss the fitment of the various goods and services and make recommendations in this regard.
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